

Debtors' Statement of Disputed Issues

EXHIBIT L



3June 2005

Mr Paul Pollack
Delphi Consumer Electronics
1441 West Long Lake Road
PO Box 5090
Troy
MI 48098-5090

Dear Paul,

As you are aware when the Matchbox production ended we were left with a stock of excess material. Over the last few months Celestica has explored numerous avenues to dispose of the remaining materials. This included, using on other programs within Celestica, returning to the supplier and with your support consumption within Delphi. Having explored all options we have an excess stock as detailed in appendix one.

On March 3, I informed Karen that Celestica would do all in its power to mitigate Delphi but any materials left would be Delphi's liability. Delphi agreed that this was "reasonable". The history leading up to the excess stock is shown in Appendix 2 and Appendix 3 with the mitigation results shown in appendix 4. As you will see Celestica has been able to mitigate the material liability from cc \$3M to \$490K. The only other cost incurred by Celestica was one cancellation penalty from the battery supplier of \$80K. The final financial liability for the material therefore amounts to \$570,000.00 (\$490,000 + \$80,000).

Celestica request Delphi to arrange to issue a purchase order to cover the above amount and also confirm the disposal instructions for the material. In addition, Celestica still awaits a PO for \$246798.00 to be issued for the outstanding NRE and we would appreciate a speedy closure on this topic.

Lastly we have in storage, some dedicated fixtures associated with the Matchbox production which we require your disposal instruction.

I trust the information contained within the appendix clearly demonstrates the mitigation Celestica has done on behalf of Delphi and that you can arrange the necessary purchase order.

Yours truly,

Stewart D Taylor
Celestica

Appendix 1 (Excess Stock)

Item No	Item Dscrpn	Item Pmry Vendor Std Name	L/T DAYS	qty per	QTY	EXTENDED
DST001794	MATCHBOX CABLE OVERMOULD ASSEMBLY-CABLE	TYCO	63	1	19600	\$ 90,160
DST001702	Low power FM stereo IC, QFN40-LINEAR SPE	PHILIPS SEMICONDUCTOR	119	1	35386	\$ 79,619
DST001700	MICROCONTROLLER, QFN48-MICRO CONTROLLER	FREESCALE SEMICONDUCTOR	126	1	37900	\$ 71,631
DST001805	Headphone-ELECTRO MECH SUB ASM	DAESUNG ELECTRIC	91	1	1780	\$ 30,153
DST001727	BATTERY CHARGE MANAGEMENT IC WITH FETS,	TEXAS INSTRUMENTS	167	1	18500	\$ 26,455
DST001734	XTAL, 13MHZ, SMT, 13PF LOAD CAP., 4 SMT-	RALTRON ELECTRONICS	105	1	53000	\$ 22,790
DST001764	Single-supply Dual Op-Amp, VSSOP-8-LINEA	TEXAS INSTRUMENTS	154	2	35000	\$ 22,050
DST001731	Right-angle SMB PCB jack-CONNECTOR RECEP	AMPHENOL	63	1	27360	\$ 21,614
DST001857	4-POSITION JOYSTICK SWITCH-SWITCH MECH -	C & K COMPONENTS	63	1	32000	\$ 12,160
DST001897	30-pin vertical FPC connector-CONNECTOR	MOLEX	70	1	28700	\$ 10,045
DST001899	THERMAL FORMED PLASTIC, TOP-PACKAGING BL	STEPHEN GOULD	28	1	23000	\$ 9,200
DST001706	Low-voltage variable capacitance diode,	PHILIPS SEMICONDUCTOR	66	2	54000	\$ 8,280
DST001864	CAP, 1210, 20%, X7R, 22uF, 10V-CAPACITOR	KEMET ELECTRONICS	77	1	36000	\$ 8,280
DST002000	THERMAL FORMED PLASTIC, BOTTOM-PACKAGING	STEPHEN GOULD	28	1	20010	\$ 8,004
DST001741	4MHZ CRYSTAL RESONATOR, SMT, 16PF, MIN -	AVX	125	1	30000	\$ 7,920
DST002001	INSERT, PACKAGING-PACKAGING CARD	STEPHEN GOULD	28	1	20200	\$ 5,959
DST002006	4.25MM PROBE-PIN SMT BATTERY CONNECTOR W	SUYIN CONNECTOR	49	2	10800	\$ 5,940
DST001867	2W stereo amp with volume control-LOGIC	TEXAS INSTRUMENTS	119	1	4000	\$ 5,000
DST001705	Dual 250mW audio PA with shutdown, SOP8-	NATIONAL SEMICONDUCTOR	91	1	17500	\$ 4,725
DST001753	COVER,MIDDLE (CHASSIS)-PLASTIC PART CUST	CUSTOM PLASTICS	70	1	2124	\$ 4,605
DST001827	Trench power MOSFET, 3.3A, 12V, SOT363-T	ON SEMICONDUCTOR	49	2	61149	\$ 4,464
DST002033	Picture of Roady-PACKAGING CARTON	STEPHEN GOULD	28	1	53000	\$ 3,445
DST001806	AC/DC Power Adapter Brick-POWER SUPPLY G	HON-KWANG ELECTRIC	49	1	1591	\$ 3,102
DST001862	INDUCTOR, SMT, 10UH, 1.84A, 0.049 OHM-IN	SUMIDA	70	1	11250	\$ 2,925
DST001891	M1.6x4 self-tapping screw, 3.0mm pan hea	IRWIN INDUSTRIAL	91	2	106000	\$ 2,862
DST001823	5-pin right-angle header, PTH-CONNECTOR	MOLEX	21	1	21000	\$ 2,730
DST001890	1-32 * 4MM 6-LOBE (6) PAN HEAD 48-2 WB T	QUALITY SCREW & NUT	147	2	82165	\$ 2,218
DST002007	Right-angle header-CONNECTOR HEADER	MOLEX	42	1	53000	\$ 2,157
DST001892	200mA adjustable LDO, SOT23-6-LINEAR VOL	TEXAS INSTRUMENTS	35	1	8060	\$ 2,015
DST002015	5-pos 0.100 ribbon cable-CABLE ALL	MOLEX	42	1	45000	\$ 1,890
DST001829	0603 ESD CAPACITOR-CAPACITOR CERAMIC	BUSSMANN	84	6	65000	\$ 1,885
DST001854	Triple common-mode choke coil, 100mA, 0.	MURATA ELECTRONICS	63	2	7600	\$ 1,824
DST002029	EMI shield clips-CLIP METAL	AUTOSPlice	14	4	24100	\$ 1,587
DST002031	BAR CODE CARD-PACKAGING CARD	STEPHEN GOULD	120	1	22693	\$ 1,589
DST001732	3.5mm miniature audio jack-CONNECTOR REC	DIGI-KEY	49	1	7450	\$ 1,393

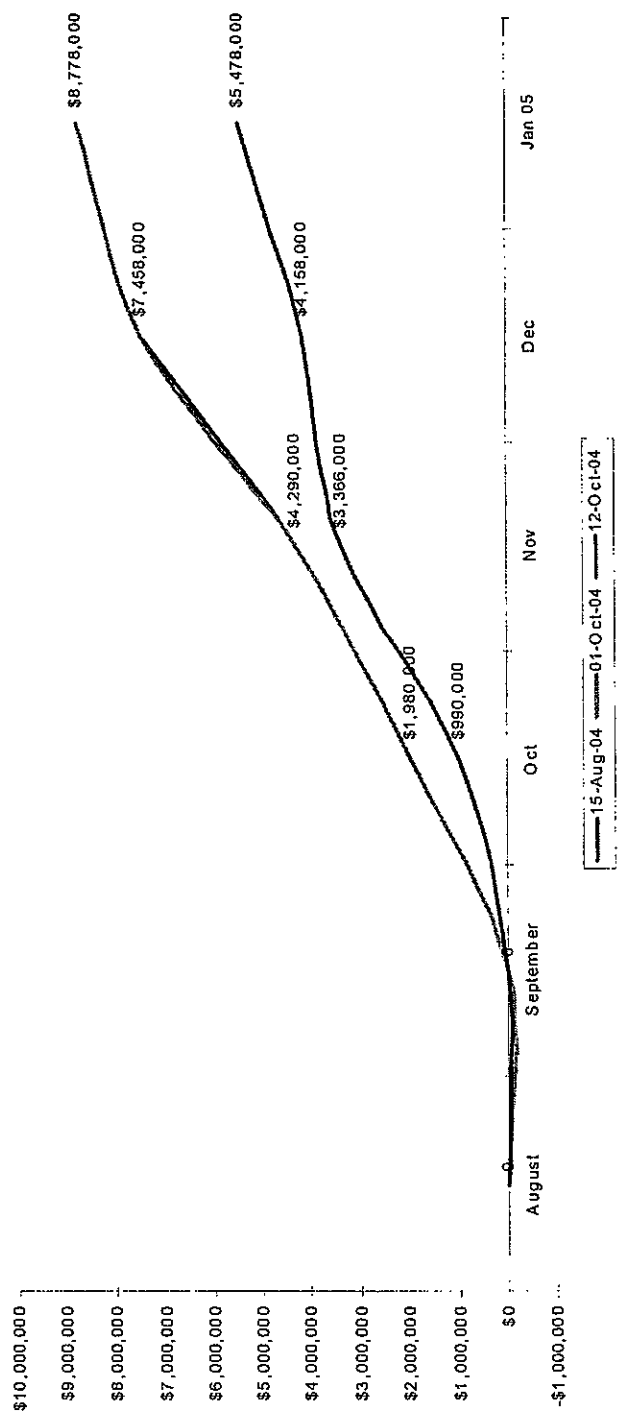
35 PART NUMBERS ON DELPHI CLAIM (BOM WAS >120 P/NS)
12 P/NS REPRESENT 80 % OF THE VALUE
OF THESE 12 P/NS THE LEAD TIME IS AVG 93 DAYS
AVERAGE LEAD TIME OVERALL IS 74 DAYS
NO PART HAS A BLANCE ON HAND GREATER THAN THE CANCELLED DEMAND

Appendix 2

PO History

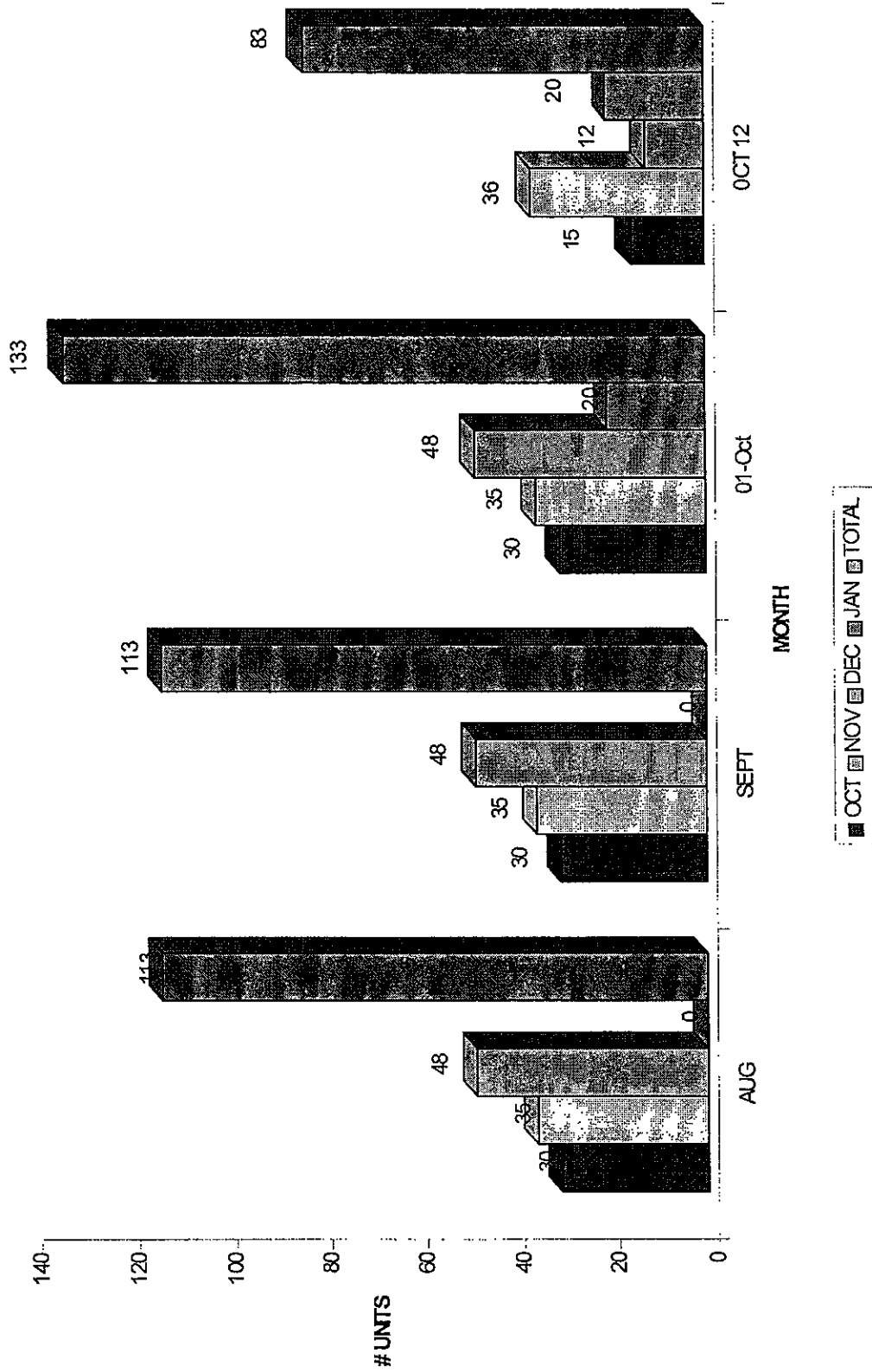
ORIGINAL FIRM POS RECEIVED 8/15 : 113,000 UNITS, APPROX \$ 7.5 M MATERIAL SPEND
ADDITIONAL PO RECEIVED ON 10/01 FOR 20,000 MORE UNITS, \$1.3 M MATERIAL SPEND. NOW AUTHORIZED TO
PROCURE \$8.8 M , BASED ON LT
NOTIFIED OF PO CANCELLATIONS ON 10/12. REDUCED UNITS TO 83,000 FROM 133,000 , EXPOSING APPROX \$3.3 M IN
MATERIAL LIABILITY

MATCHBOX PO \$ HISTORY



Delphi Order schedule

PO HISTORY UNITS IN 000s



Appendix 3 Timetable

15-Aug	CLS MONTERREY LOADS FIRM CUSTOMER ORDERS FOR 2004, 113,000 UNITS
02-Sep	CLS TORONTO STAFF TRAVELS TO CMX TO TRANSFER OPEN POS, AND INVENTORY
01-Oct	DELPHI FIRMS UP JAN 2005, ADDING AN ADDITIONAL 20,000 UNITS TO THE MATERIAL REQUIREMENTS: 133,000 FIRM ORDERS (Pos) WITH CLS
12-Oct	DELPHI REDUCES THE FIRM ORDERS TO 83,000 CONTINUES TO FORECAST DEMAND FOR 2005, AT APPROX 15, 000 PER MONTH
DEC/JAN	DISCUSSION RE TRANSFER TO LOW COST GEOGRAPHY
20-Jan	S. TAYLOR DOCUMENTS TO P. POLLACK RE MOVE TO CHINA, ASKS FOR A RESPONSE BY 1/30
26-Jan	CSU PERSONNEL ON SITE TO DISCUSS TRANSFER
8 -Feb	P. POLLACK RESPONDS INFORMING CELESTICA THAT A DECISION WILL TAKE AN ADDITIONAL 8 WEEKS
15 -Mar	DELPHI INFORMS CELESTICA THAT THE PROGRAM IS TO END ON COMPLETION OF 83k UNITS
16- Mar	CELESTICA KICKS OFF MITIGATION OF MATERIAL PIPELINE

Appendix 4 Mitigation results

APPROX BOM COST		
30K PIPELINED FOR 59 DAYS	\$66.00	
20K UNITS PIPELINED FOR 11 DAYS	\$1,980,000.00	
PO REDUCTION UNITS	\$1,320,000.00	
	50000	
MITIGATION BASED ON 50K REDUCTION		
MATERIAL EXPOSURE (\$ & %)	\$ 3,300,000.00	100%
CLS AVOIDANCE EFFORTS	\$ 2,660,000.00	81%
CLS INTERNAL REDISTRIBUTION	\$ 150,000.00	5%
DELPHI MATERIAL CLAIM	\$ 490,000.00	15%
MITIGATION BASED ON 30K REDUCTION		
MATERIAL EXPOSURE (\$ & %)	\$ 1,980,000.00	100%
CLS AVOIDANCE EFFORTS	\$ 1,340,000.00	68%
CLS INTERNAL REDISTRIBUTION	\$ 150,000.00	8%
DELPHI MATERIAL CLAIM	\$ 490,000.00	25%